

# Travel and Expenses Policy

## Policy summary

The National Church Institutions (NCIs) support the mission and ministries of the Church of England. Our work means you will sometimes be expected to travel on NCIs or Church of England business (including attending meetings or other events) and may incur expenses. This policy sets out the principles and rules for everyone to follow when booking travel and claiming expenses.

The policy explains the arrangements for booking travel and accommodation through our travel provider. It also outlines the rules for any out-of-pocket expenses that you may need to incur whilst acting on NCI business, and how you can claim them back.

This policy applies equally to employees working for any of the National Church Institutions (NCIs) as well as volunteers, trustees, committee members and Synod members.

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## Introduction

The National Church Institutions (NCIs) support the mission and ministries of the Church of England. Our work means you will sometimes be expected to travel on NCIs or Church of England business (including attending meetings or other events) and may incur expenses. This policy sets out the principles and rules for everyone to follow when booking travel and claiming expenses.

It is designed to ensure that we are able to carry out our business needs in an efficient and cost effective manner and that we meet our legal obligations. In particular this includes satisfying HMRC requirements in relation to the allowable reimbursement of valid business expenses that are incurred wholly, exclusively and necessarily in the performance of duties of employment or carrying out NCI business activities.

## Purpose

The purpose of this policy is to ensure the rules and process for incurring business travel and expenses are transparent and that they align with our values:

### ***Strive for Excellence***

- We aim to achieve value-for-money through combining purchasing power (e.g. through use of our approved travel provider)
- We monitor and manage the environmental impact of our business travel

### ***Show Compassion***

- We ensure the safety of our staff and others travelling on NCI business
- We care for people's well-being while travelling on NCI business

### ***Act with Integrity***

- We ensure that we comply with tax and legal obligations in relation to incurring and reimbursing expenses
- We manage our costs and reduce the risk of fraud or error by ensuring proper authorisation and strong budget holder management of expenditure

### ***Respect Others***

- We provide equal opportunities for all of us to travel safely and comfortably
- We ensure all travel undertaken in support of our mission is safe
- We minimise out-of-pocket expenses for staff and others by booking and paying for travel directly through our travel provider

### ***Collaborate***

- We think carefully about the best way to stay connected to one another and to work effectively whether that is in-person or remote; and this may inform our decision-making about whether travel is necessary
- We engage with other colleagues when booking travel and accommodation for the same meeting or event to adopt the most efficient and cost-effective approach

## Scope

This policy applies to all staff employed by the NCIs, contractors, consultants, volunteers, trustees, committee members, and General Synod members. Dioceses are encouraged to adopt the same policy principles and rates and limits where possible.

## Definitions

**NCIs:** NCIs refers to the Archbishops' Council, The Archbishop of Canterbury (in his corporate capacity), The Archbishop of York (in his corporate capacity), The Church Commissioners for England, The Church of England Pensions Board, Church of England Central Services, and The National Society (Church of England and Church in Wales) for the Promotion of Religious Education, collectively known as the National Church Institutions (NCIs), which undertake work for the Church of England. It also includes any subsidiary entities owned and controlled by them.

**Business travel:** The HMRC definition of an allowable business-related journey is where you need to be somewhere other than your usual workplace in order to carry out your duties. This usually applies in cases where you work at a set location but have to travel for a work-related reason such as a client meeting or to run a business-related errand.

The following trips do not count as business journeys:

- Commuting, that is travelling between your permanent place of work and your home or another location which isn't a workplace.
- Work-related journeys in which your destination is geographically very close to your permanent workplace (including your Department's usual NCI Office if you have opted to become a home worker), for example, travelling to Lambeth Palace if you normally work (or your team is usually based) at Church House or to a meeting that is geographically close to your place of work and the cost of travel is no greater than your normal commute (e.g. a meeting is in the same London Transport zone as your permanent workplace).
- Journeys in which your primary purpose isn't work-related; you cannot turn a private journey into a business journey by stopping to run a work-related errand on the way. If the primary purpose of your journey is personal, the journey is a personal journey.

**Office worker:** Individuals whose role requires them to be predominantly based in an NCI office. Staff in this group will typically work in roles which cannot be performed remotely and therefore work in an NCI office each working day.

**Hybrid worker:** Most NCI Staff will work in a hybrid way, splitting work between home and the office. Staff in this group would be regularly working in an NCI office for between 1 – 3 days per week (on average).

**Home worker:** This group includes those who have, with the agreement of their line manager, opted for their main permanent work location to be their home AND those who work from home as a requirement of their role. Home workers may still be required to carry out visits to an NCI office but this would be irregular and less than twice a month (on average).

**Privately-owned vehicle:** A car, motorbike or other vehicle that is owned, leased or purchased by you and is registered in your name.

**Travel provider:** The travel management company appointed to undertake booking services and travel provision on behalf of the National Church Institutions.

# Policy

## General expectations and requirements

We will reimburse any reasonable expenditure that you incur wholly, necessarily and exclusively in connection with NCIs business, provided it complies with this policy and has been approved by an appropriate person.

We will only reimburse expenses if you have incurred an **additional** cost that you would not otherwise have incurred.

If in exceptional circumstances you need to incur costs outside of the limits of this policy, you must obtain prior written approval from your line manager and the relevant director and attach it to your claim.

If you make an isolated, honest mistake please ensure you report it promptly to enable errors to be corrected. However, deliberate breach of this policy is a disciplinary offence. Anyone found to have submitted an intentionally fraudulent claim will be subject to action in accordance with the NCIs' Disciplinary Policy.

You are also expected to refer to and comply with the Procurement Policy and P-card (purchasing card) policies where applicable.

## Hybrid working policy

The NCIs' [hybrid working policy](#) which means that the definition of business travel may be different depending on whether you are an office/hybrid worker or a home worker.

**Office & hybrid workers:** Journeys from your home to the office do not count as business travel and so cannot be claimed. These will form part of your normal commuting costs on the days deemed as 'office days'. However, you can claim for other work-related travel in accordance with the definition of business travel.

**Home worker:** HMRC guidance states that they "do not accept that working at home is an objective requirement of the job if the employer provides appropriate facilities in another location that could be practically used by the employee, or the employee works from home as a matter of choice". Therefore, if you have opted to become a home worker (with your line manager's agreement) you are not able to claim reimbursement of the costs of travelling from your home to your Department's usual NCI office location. You can however claim for other work-related travel in accordance with the definition of business travel.

If you work from home as a requirement of your role, your home is considered to be your permanent workplace. This means that you can claim the cost of travel to the office if and when you need to attend, however the frequency of attendance at the office will need to be agreed with your line manager as part of your working arrangements and would be infrequent. You can also claim for other work-related travel in accordance with the definition of business travel.

## Planning and booking travel

We have appointed an approved travel provider, which should be used for booking travel and accommodation. There are lots of benefits both for the NCIs and you as a business traveller. These include ensuring value-for-money through combined purchasing power and preferential terms, keeping you safe through itinerary tracking, minimising out-of-pocket expenses because we pay directly, and helping us to monitor and mitigate our carbon footprint.

We will only pay travel and accommodation expense claims where an additional cost is incurred which could not reasonably be booked or arranged through our travel provider, which for example could be because:

- the travel provider's network is down, and you are unable to book travel using the portal or by the phone and your travel must be booked on that day
- there is an emergency and it is not possible to use either the telephone or internet portal to make a booking through our travel provider
- the NCIs' network is down, and you cannot access the internet
- some of the other scenarios listed throughout this document.

Wherever possible you should use our travel provider. If you have experienced an issue with the service received from our travel provider, please report this to [travel@churchofengland.org](mailto:travel@churchofengland.org).

Always consider the following when you are planning your travel:

- Could the objectives of your journey be fulfilled through other solutions (e.g. video conferencing), to help the NCIs minimise the environmental impact of business travel?
- Is there appropriate budgetary provision to cover your journey? If you are expecting to incur exceptional or unusual items of expenditure (such as hospitality), undertaking overseas travel or incurring unusually large single items of expenditure you should obtain prior approval from the budget holder.
- How can you make your journey as cost-effective as possible? Forward planning can often save money, so you are expected to book travel and overnight accommodation as far in advance as possible. It is also preferable to book a specific train or flight where possible, as flexible tickets can often be disproportionately more expensive.
- Do we need to make any reasonable adjustments in line with the NCIs' Code of Practice on Matters Relating to Disability, to enable you to carry out your role safely and comfortably when travelling on NCI business?

## Safety and security

You are expected to use your judgement when making travel arrangements and should travel by the most environmentally friendly and cost-efficient method of transport available, whilst having regard for your own personal safety when travelling.

In the interests of safety, those needing to travel on Church of England business outside the UK should check the travel advice for their destination provided by the [Foreign and Commonwealth Office](#) and ensure travel arrangements are suitable and adequate to ensure personal safety before booking.

**Before** travelling you must:

- Complete a risk assessment. This is the responsibility of both the person travelling and their line manager.
  - Complete the risk assessment form using **Smartlog**
    - [Short guide: Logging into Smartlog](#)
    - [Link to risk assessment form in Smartlog](#)
  - Complete the risk assessment form using **Gateway**
    - [Risk assessment form on Gateway](#)
  - Email your completed form to [officeservices@churchofengland.org](mailto:officeservices@churchofengland.org)
- Send your contact details and itinerary to your manager or nominated person
- Review public health measures in place for your method of transport and at your destination, and confirm adherence to your manager or nominated person. (Measures may include vaccine requirements, maintaining social distancing rules, or wearing a face covering).
- Ensure there is adequate insurance in place. This is the responsibility of both the person travelling and their line manager. The NCIs have standard travel insurance in place but additional insurance coverage is required for high risk destinations so if in doubt please check. Office Services will be able to provide you with assistance.

If you have questions about this process please email [officeservices@churchofengland.org](mailto:officeservices@churchofengland.org).



If you have any doubts about safety, always take the safer alternative, and always remember to consider your well-being

## Section 1: Flights

Any flights that you need to book should be booked through our travel provider. This gives us access to preferential rates, reduces administrative time for bookers and travelers and ensures we have a central record of your itinerary so that we can help keep you safe. The travel provider can particularly help with more complex itineraries including arranging airport transfers.



Remember to book your flights through our travel provider

### Class of travel

Economy class travel should be used for all domestic and international flights, unless the following applies:

- If your flight time is scheduled for more than five hours you can book Economy Plus or Premium Economy, but this must be agreed with your Director (or in the case of Directors, the relevant Chief Officer) prior to booking
- There may be circumstances where Business Class travel is appropriate for flights longer than, for example where you are expected to go straight into a business meeting when arriving at your destination
- If you have temporary or permanent disability, medical condition or accessibility needs, Premium Economy or Business Class is permitted if this will allow you to travel and carry out your responsibilities comfortably and safely.

The basis upon which Business Class can be used should be agreed and documented with the relevant CEO in advance and such agreements should be reviewed on a regular basis (although it will not be necessary to obtain approval before each and every flight). There is no justification for travelling First Class by air.

### Upgrades

You may accept an upgrade if one is offered for free of charge by the airline.

You may also upgrade if you personally pay the difference between the class specified under this policy and the one booked. The travel provider will allow you to do this by taking payment for the differential amount at the time of booking.

### Air-miles

You may collect promotional benefits for your own personal use, however this should not influence your choice of airline or your flight choice when you are making the booking; best value for the NCIs should be your primary consideration.

## Section 2: Public transport

In the UK and in places that have safe and extensive public transport networks, you are expected to make every effort to use public transport to minimise environmental damage caused through business travel. Tickets should be booked through the travel provider. This gives us access to preferential rates, reduces administrative time for bookers and travelers and ensures we have a central record of your itinerary so that we can help keep you safe.



Book rail tickets as far in advance as possible to secure the best fares

### Booking rail tickets

UK train and Euro tunnel bookings should be made through our travel provider,

Please book tickets as early as possible as reduced saver fares are often available at greatly reduced rates. Similarly, booking a specific train rather than a flexible ticket is usually considerably cheaper, so please do this where possible and consider travelling at a slightly different time if this is cheaper and still meets the business need to ensure best value for the NCIs. Wherever possible through tickets should be booked so that, in the event of delays, additional costs are eliminated or minimized.

The cost of purchasing a Railcard (e.g. Young Person's Railcard) cannot be reimbursed by the NCIs even when buying a railcard results in the cheapest total fare as it is not possible to prove it is wholly, necessarily and exclusively for business purposes.

### Class of travel

Standard class should be used for all domestic and international train bookings, unless the following applies:

- If you have a temporary or permanent disability or accessibility needs, first class is permitted if it will allow you to travel and carry out your responsibilities comfortably and safely
- If you are classified as clinically extremely vulnerable and have a letter from your GP or the Department of Health
- If a first-class ticket is the cheapest option or there are no available standard class tickets and it is essential to book a particular train, first class is permitted
- If you need to travel overnight and go straight into a business meeting when you arrive at your destination, a first-class sleeping berth is permitted

### Oyster cards

The cost of purchasing an Oyster card, or other local transport smartcard, cannot be reimbursed by the NCIs even when buying a card results in the cheapest total fare as it is not possible to prove it is wholly, necessarily and exclusively for business purposes.

If you use your personal Oyster card or contactless payment card to pay for a journey, you can claim reimbursement but only for the cost incurred for the journey undertaken not for topping up your Oyster card. You do not need to provide a receipt, but you should detail the journey made and the reason for it on your expense claim form. You can find the standard journey cost for Oyster or contactless cards on the [TFL website](#).

If you already hold a season ticket or travel card (including Oyster) that covers part of the journey made, then only the excess cost of the journey can be claimed.

## Travel by taxi

Taxis may be used if any of the following circumstances apply:

- When no other method of public transport is available – e.g. when travelling late at night and public transport has stopped
- If you need to carry heavy luggage required for the performance of your duties – e.g. official papers or equipment
- For reasons of personal safety
- When it is not feasible to use public transport because of a temporary or permanent disability, or you are classified as clinically extremely vulnerable and have a letter from your GP or the Department of Health
- If it is essential to ensure your journey connection or arrival time
- If it is more cost effective when travelling in a group.



Always use a licensed taxi company and prioritise your safety

You are expected to take care of your own personal safety when travelling on business and always use a licensed taxi company. If you are travelling outside of the UK where a taxi licensing scheme does not exist, you are expected to use a pre-booked and reputable taxi service.

You must obtain and submit a receipt for your journey when claiming reimbursement.

## Section 3: Privately owned vehicles and mileage

You may use a privately-owned vehicle for business travel where:

- It is not possible or practical to use public transport (e.g. because of the remoteness of the destination, numbers of destinations or because you need to carry heavy or bulky objects with you)
- Public transport would not meet your needs when travelling because of a temporary or permanent disability but travelling by car would enable you to make the journey safely and comfortably



Try to avoid driving where you could use public transport or consider whether you could share a lift with a colleague

It is the responsibility of the driver of the vehicle to ensure that it is compliant with all the legal requirements for use on public roads, including:

- Being maintained in a roadworthy condition
- Having appropriate insurance cover for business use
- Being appropriately taxed
- Having a current MOT certificate if required.

As the driver, you must fulfil the following before driving on NCIs business:

- Hold a current full driving licence for the class of vehicle you are driving
- Obtain permission to drive on NCIs business by completing an [own vehicle usage application form](#)
- Where requested, provide documentation (driving licence, insurance, road tax, MOT) for inspection by your line manager.

The driver also has a duty of care to any passengers in the vehicle while travelling on NCIs business.

Please also refer to the [using your own vehicle for work policy](#).

### Mileage allowances

If you use your private vehicle for business travel, you may claim a mileage allowance for the journey undertaken. No other cost relating to running your private vehicle can be reclaimed from the NCIs, including insurance, repairs, maintenance or fuel.

Claims must only be for the distance travelled on NCIs business and must not include any private mileage. You should use an odometer or a recognised travel planning tool (e.g. RAC Route Planner) to calculate the mileage travelled. Claims should be made to the nearest 0.1 mile.

The NCIs will pay an additional tax-free Passenger Mileage Allowance for each colleague that travels with the driver in their private vehicle on a work-related journey. The additional allowance can only be claimed by the driver of the vehicle and is shown in the mileage allowances below.

The NCIs' mileage allowances represent the maximum amount which can be paid to employees without any tax or national insurance liability being incurred. The lower rate for business mileage in above 10,000 miles is also based on HMRC rules.

The rates are as follows:

Vehicle	Condition	On the first 10,000 miles in the tax year	On each additional mile over 10,000 miles
Cars and vans	Unconditional, but use of public transport is encouraged in order to minimise environmental impact	45p per mile	25p per mile
Cars and vans – car sharing	You are using a private vehicle with NCI colleagues as passengers	5p per mile per passenger	5p per mile per passenger
Motorcycles	Unconditional	24p per mile	24p per mile
Bicycles	Unconditional	20p per mile	20p per mile

## Fines, charges and tolls

You have responsibility for paying charges and tolls when using your private vehicle on NCIs business, including liability for any penalties imposed due to late payment.

We will reimburse the cost of unavoidable charges or tolls (including congestion charges, emission charge and ULEZ) and the reason for the charge should be included on your submitted expenses claim form. Where possible, you should obtain and submit a receipt with your claim. Where it is not practicable to provide receipts, for example when using a parking meter, the NCIs will reimburse the actual cost of parking (up to a maximum of £10.50 per day) or the standard toll rate for the relevant road, tunnel or bridge.

Penalties and fines (for example, from traffic offences or parking violations) incurred by you whilst travelling on NCIs business will not be reimbursed, even when arising from genuine error.

## Rental cars

If you are unable to use public transport for the reasons stated above and you do not have access to a privately-owned vehicle, you may require a rental car. Rental cars must be used for NCIs business only.

If you rent a vehicle for business related travel, you must have a valid driving licence and appropriate insurance. The cost of insurance can be reclaimed from the NCIs if it is not covered at the time of making the booking.

You can claim reimbursement for the cost of fuel for a rental car, as long as a valid receipt is provided with your expense claim. You cannot claim mileage for a journey undertaken in a rental car.

All rental cars must be fuelled to the same status in which you collect them prior to their return to the car rental agency. The refuelling option must be declined when renting a vehicle, as these costs can far exceed the normal fuel rates at a fuel station.

## Section 4: Hotels and overnight expenses

Hotels should only be booked where you cannot reasonably make the return journey to and from a meeting or other workplace in the same day. Wherever convenient, please plan your agenda to ensure there is enough travel time to get there and back safely, whichever method of transport you use. Where this is not possible, the NCIs will cover the cost of an overnight stay.

Overnight accommodation in the case of travel disruption should only be booked if it meets the circumstances outlined in the [Travel Disruption Guidelines](#).

Please exercise judgement when booking overnight accommodation to ensure your own comfort and safety while ensuring that the level of expenditure is not excessive.

### Hotel rates

Hotels should be booked through our travel provider up to the approved accommodation limit. This gives us access to preferential rates and cancellation terms, reduces administrative time for bookers and travellers and ensures we have a central record of your itinerary so that we can help keep you safe.

In circumstances where suitable accommodation cannot be booked through the travel provider, you should obtain line manager or director approval prior to making alternative arrangements.

When you are travelling within the UK, the limits for overnight accommodation **including breakfast** are as follows:

Location	Maximum Limit
Inner London	£180.00 per night
UK provincial cities and elsewhere	£150.00 per night

There may be some circumstances when staying within the above limits may not be possible e.g. when travelling to remote locations with limited acceptable hotel options or when attending conferences where staying in the conference hotel is required. In these cases, a higher rate may be justified and approval from your Director (or Chief Officer in the case of Directors, a trustee in the case of Chief Officers) should be sought prior to booking.

When you are travelling overseas, we recognise that costs may vary from the standard accommodation limits according to local economic factors and circumstances, and therefore you should seek accommodation using the approved [HMRC worldwide expense rates](#) as a guide for what is reasonable. In circumstances where it is not practical or possible to remain within these guidelines, you should seek approval from your director prior to booking.

### Hotel membership cards

You may personally collect promotional benefits such as hotel membership points, but this must not influence your travel plans or choice of hotel.

### Incidental expenses

We appreciate that you may incur some incidental expenses whilst you are staying away overnight e.g. newspapers, laundry or private phone calls. These expenses may be reimbursed up to a total



Please book hotels using our travel provider, selecting hotels which have good security and facilities in line with our value for money principles

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overall maximum of £6 for every night spent in the UK or £12.50 for every night spent outside of the UK but must be separately itemised and supported by receipts. You can only claim the expenditure you actually incurred; this is not an allowance.

## Section 5: Meals and subsistence

When travelling on NCIs business, you may claim for the cost of meals and refreshments. Please note, you can only claim for the actual costs incurred which should be supported by valid receipts for all items claimed.

The cost of meals includes provision for tips and service charge, provided it is included on the receipt and is not excessive.

Within the UK, the following limits apply; expenditure above these limits will not be reimbursed:

Expense	Conditions	Limit (per day)
Breakfast	The journey started before the normal daily departure and no later than 6.30am	£8.00
Lunch	Additional cost over and above normal lunch costs	£7.00
Dinner	If staying away from home overnight or not returning home before 10pm	£25.00
Incidentals	Refreshments such as tea, coffee, water, etc.	£6.00
Overseas <u>only</u> daily allowance*	A fully inclusive daily allowance (breakfast, lunch, dinner & incidentals) which may be claimed "up to" supported by receipts.	£57.50

\*For **overseas travel outside the UK**, it is recognised that costs may vary in accordance with local factors, and therefore these limits should be used to provide guidance on what is a reasonable level of expenditure, along with reference to the [HMRC worldwide expense rates](#), but may be exceeded with the budget holder's or Director's agreement (Chief Officer's agreement in the case of Directors, a trustee's agreement in the case of Chief Officers) if local circumstances necessitate this.

## Section 6: Considerations when travelling outside the UK

You are expected to comply with local laws and regulations and show respect for local cultures and customs, as appropriate to the area in which you are travelling.

### Visas and travel documents

It is your responsibility to make sure all your travel documents are correct and up to date before travel, including a valid passport which complies with the necessary entry criteria.

The NCIs will not reimburse the cost of applying for or renewing your passport, although the cost of a second passport, if required for official travel, will be reimbursed.



You can obtain visas for foreign travel through our travel provider

The cost of entry visas will be covered as part of your booking through our travel provider.

If booking overseas travel especially to multiple destinations, you should seek visa advice from the travel provider before finalising your booking.

### Personal wellbeing

You are responsible for seeking medical advice to determine necessary vaccinations, immunisation and first-aid requirements when travelling overseas. Advice will be available through the travel provider.

### Immunisations/Vaccinations

If you require immunisations/vaccinations in order to travel outside the UK on NCIs business you may reclaim reasonable costs incurred.

## Section 7: Other expenses

### Individual training

If you incur additional expenses through attending an approved training event or away day they may be claimed in accordance with this policy. All travel and accommodation for training related travel must be booked through our travel provider and must be in line with the principals of business travel set out in the above sections.

Other expenses will be reimbursed to you only when an additional cost is incurred; appropriate receipts must be provided with the expenses claim.

### Business entertaining

Business meals with professional advisers, agents and other business contacts may be acceptable provided there is a proper business purpose that relates directly to the conduct of NCIs business and approval is first obtained from the budget holder.

The cost of official entertaining must be reasonable and appropriate. The facility to provide business entertainment should be used sparingly, and you must take care to ensure that your actions do not leave the NCIs or the wider Church of England open to criticism.

Any other entertainment expenditure, for example the purchase of tickets for sporting or cultural events, is not allowable.

### Expenses incurred through home working

The [Home Working Policy](#) covers the arrangements for, and reimbursement of, certain costs incurred by those working from home.

The NCIs will provide you with appropriate office equipment and technology equipment for working from home, however this must be ordered through the [central order form](#) operated by Office Services and after completion of the relevant homeworking risk assessments.

No contribution will be made by the NCIs towards normal household expenses.

### Other expenses

If in the course of your work with the NCIs you incur out-of-pocket expenditure (because no other procurement method was available or suitable at the time of purchase), you can claim reimbursement by completing and submitting an expense claim.

It is envisaged that this will be rare, and if you find that this is a regular occurrence, please talk to the Finance team about how you can use one of our alternative procurement mechanisms.

## Section 8: Members only expenses

These expense types can only be claimed by Synod members when acting on Synod business and are not applicable to staff or trustees. Synod members who are also NCI trustees may not claim these expenses when acting in their capacity as trustees (rather than on Synod business) since these payments would fall in scope of the Charity Commission definition of a [trustee payment](#). This applies to all trustees, including those elected by the General Synod to a trustee position.

### Loss of earnings

The maximum daily rate for loss of earnings is £220. The rate is not a fixed sum but a maximum limit up to which can be claimed depending upon actual loss of earnings.

If you are self-employed, you can claim for loss of earnings on the basis of the amount of income foregone. This sum is taxable as the allowance is being paid to compensate loss of profit. Self-employed members can self-certify the amount claimed in loss of earnings.

If you are in paid employment, you can claim for loss of earnings on the basis of unpaid leave being taken and the net pay forgone after taxes deducted. This sum is not taxable as long as the allowance being paid is no more than the net salary that would otherwise have been received. Employed members must provide a certificate from their employer showing the amount claimed. This should be provided on the employer's headed paper and dated and signed by the employer. This must be provided each time a claim is made.

### Care rates and limits

Members that usually act as primary carers for dependents can claim for the cost of using care services whilst carrying out NCIs' business.

Members who require care support to attend and act on NCIs' business can claim for the cost of using a care service. If a carer travels with a member, the cost of the carer's travel can be reclaimed in the same way as the cost of the member's travel.

Please note, you can only claim for actual costs incurred up to the limits shown below. These rates will be adjusted each May to remain in line with the "Real Living Wage" as set by the Living Wage Foundation ([What is the real Living Wage? | Living Wage Foundation](#)) and are fully inclusive of any profit margin &/or National Insurance contributions for care services a member may utilise.

Timeframe	Limits
Day	£13.45 per hour outside of London or £14.80 within London
Overnight	£73 outside of London or £79 within London
Weekend (one overnight)	£105 outside of London or £118 within London
Weekend (two overnights)	£169 outside of London or £186 within London

## Section 9: Booking travel and accommodation using the travel provider

Travel and accommodation should be booked directly through the NCIs' approved travel provider, where possible. This can be either through the online portal (preferred) or through their helpline service (for more complex needs). All costs incurred will be settled by the NCIs directly, there will be no need for you to meet any bills directly.

Using the travel provider is beneficial in many ways, including:

- ensuring value-for-money through combined purchasing power and preferential terms (including for example access to charity fares, maximising flexibility and minimising cancellation fees)
- reducing administrative time spent searching for options / best available fares
- keeping you safe through itinerary tracking technology and traveller warning systems that enable both you, your line manager and the NCIs to respond to any emergency situation
- managing complex itineraries and other difficult requirements (particularly when travelling abroad)
- minimising out-of-pocket expenses because we pay directly
- minimising processing costs because billing is centralised
- providing useful data about the NCIs travel expenditure to help us control costs and manage behaviours
- helping us to monitor our carbon footprint.

**To register an account with the travel provider** send an email to [travel@churchofengland.org](mailto:travel@churchofengland.org) with the following information:

- First name (as shown on your passport)
- Last name (as shown on your passport)
- Your title (Mr, Mrs, Miss, Ms)
- Your NCI email address
- The NCI you work for (Archbishops Council, Central Services, Church Commissioners for England, Lambeth Palace, National Society for Promoting Religious Education, Pensions Board)

You can book travel for yourself or on behalf of others. Please take care to ensure that all traveller details are accurately provided including NCI and cost centre coding information so that all costs incurred can be charged to the correct legal entity.

If you have any problems or difficulties with the service provided by the travel provider, please contact [travel@churchofengland.org](mailto:travel@churchofengland.org).

## Section 10: Claiming reimbursement for out-of-pocket expenses

All employees, volunteers, trustees, committee members and Synod members are entitled to claim reimbursement for reasonable business expenditure incurred wholly, necessarily and exclusively in connection with NCI business.

You must ensure expense claims are completed accurately and promptly and provide valid itemised VAT receipts for the expenses claimed.

The NCIs reserve the right to refuse reimbursement of any unreasonable expenses, expenses incurred without appropriate supporting documentation, or expenses which do not comply with this policy.

### Completing an expense claim

To claim expenses you should complete the [NCI Expenses Claim Form](#), available on the NCIs intranet, or from your NCI contact.

Claims should be submitted within the month the expenses are incurred and no later than three months after the expense being incurred. No reimbursement will be made for expenses which have remained unclaimed for more than three months.

The claim should state the following:

- The reason for the expense item being claimed
- Details of the expense item, including information to allow monitoring of the NCIs' carbon footprint where applicable
- The cost incurred.

### Receipts and proof of expenditure

All expense claims must be supported by a VAT receipt, invoice or similar proof of expenditure, other than when explicitly stated in this policy that a receipt is not required. Failure to provide proof of expenditure may result in the expense claim being refused.

A VAT receipt or invoice will include:

- The transaction date
- The name and address of the provider
- The supplier's VAT registration number
- A description of goods/services supplied
- The total charge, including VAT

Credit card payment receipts are not VAT receipts and will not be accepted as proof of expenditure. When paying by credit card, you will need to request a VAT receipt from the provider.

Receipts do not need to be provided in hard copy – scanned or photographed receipts are fine provided the image is clear.

### Approving expense claims

Expense claims must be approved by your line manager or relevant budget holder. You must not approve your own expenses or arrange for reciprocal approval with another individual. Claims that are not correctly approved will not be reimbursed.

The approving manager is expected to check to ensure:

- Claims are compliant with this policy

- All items are supported by a valid VAT receipt/s
- A clear business reason is given for each expense.

Expense claims that do not meet these conditions should not be approved.

### **Reimbursement of expense claims**

When your claim has been approved, it should be sent by email by the approver to the Finance department by email to [expenses@churchofengland.org](mailto:expenses@churchofengland.org) with all receipts scanned and attached. Claims received which are incomplete, in the incorrect format or without scanned receipts attached will be returned.

The Finance team are responsible for processing and paying expenses claims. The Finance team will also apply audit checks on a regular basis to make sure claims are valid, in line with the policy and supported by appropriate receipts.

Your expenses will be processed by the Financial Processing Team within five days of receipt of a correctly completed authorised claim and paid by BACS credit to your bank account on the next available weekly payment run. You will receive a remittance advice once the payment has been made.

### **Section 11: Corporate credit cards**

The NCIs make a limited number of corporate credit cards available for individuals who travel on NCI business regularly and incur sizeable expense claims.

For conditions of use please refer to the [Credit card user overview](#) on the NCIs intranet.

Expenditure incurred using a corporate credit card must be in accordance with this policy.

The expenses incurred by holders of corporate credit cards are reviewed regularly to ensure that the card holder is still eligible for a card for business use.

Please note, corporate credit cards should not be used to book travel and accommodation except in an emergency, where it is not possible to use the travel provider.

## Appendix 1

### Help and support

For help booking travel and accommodation through the travel provider please contact 0044 (0)161 235 5410 / [willow@diversitytravel.co.uk](mailto:willow@diversitytravel.co.uk) or see the guidance on the intranet.

In the event of a change in travel provider, the references to the travel provider may be updated by the Finance Team without further reference.

If you require further assistance please email [travel@churchofengland.org](mailto:travel@churchofengland.org).

If you have questions about your expense claim or the processing for claiming expenses, please contact the Financial Processing Team.

If you have questions about health & safety considerations when travelling on NCI business, please contact Office Services.

### Approval and review

Policy owner	Finance Team
Approved by	JECSB
Approval date	January 2020
Date last reviewed	December 2025
Date next reviewed	December 2026

### Revision history

Version no.	Revision date	Previous revision date	Summary of changes
Version One	November 2019	N/A	Policy re-written
Version Two	July 2021	Version One	Home working detail added Covid-19 information added Policy updated
Version Three	February 2023	Version Two	Updated for consistency with Hybrid working rules and to reflect updated NCI values
Version Four	May 2023	Version Three	Updated with new expense rates and introduction of overseas daily allowance
Version Five	June 2024	Version Four	Updated with increased rates under section 8 (previous update 2019)
Version Six	October 2024	Version Five	Updated with increased rates for hotels and overseas incidental expenses in section 4; dinner and overseas daily allowance in section 5 and loss of earnings maximum daily rate in section 8. Redundant references to Covid-19 removed.

Version Seven	December 2025	Version Six	<p>CPIH Inflationary updates (12 months to September 2025 as rounded) for hotels and overseas incidental expenses in section 4; dinner and overseas daily allowance in section 5 and loss of earnings maximum daily rate in section 8. Sums based on the Real Living Wage increased by 6.7% outside London and 6.9% in London as per <a href="#">Real Living Wage Rates Increase to £13.45 in UK and £14.80 in London (source: Living Wage Foundation.)</a></p> <p>Remaining references to Covid-19 removed (NHS Digital permanently closed the Shielded Patient List in mid 2022)</p> <p>Additional material on value for money referencing to Purchasing (P-card) policy.</p> <p>Added the ability for Finance Team to update references to the travel provider without further reference.</p>

## Related policies and procedures

The Travel and Expenses Policy works in conjunction with and is supported by a number of other policies and documents including those shown in the diagram below and the P-card (purchasing card) policy:

